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AUTHOR Richter, Winston
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ABSTRACT

Findings are presented from a study of available documentary evidence related to the finance of public education in the State of Florida. Spanning the past 12 years, and including estimates and projections for 1983-84 and 1984-85, the report focuses on the revenue and expenditures of the Florida Public School System, the Florida Community College System, and the State University System of Florida. Revenue analysis is limited to state and local sources, focusing on program revenue (i.e., the calculated base-line revenue for operations, consisting of state formula revenue and "required local" revenue) and current revenue (i.e., the sum of program revenue and all state categorical and local optional contributions to operating fund budgets). Expenditure analysis is limited to operating expenditure per full-time equivalent (FTE). Data are presented to facilitate comparisons across systems on an individual measure for a given year, and across systems on the percentage change in an individual measure over a period of years. In addition to information on the three principal sectors of public education, specific data are provided for the Dade County Public School System and Miami-Dade Community College. Data tables include itemizations of program revenue, all-sector summaries of total state formula revenue, current revenue (state and local), and operating expenditures per FTE.
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FLORIDA EDUCATION FINANCE

THE QUANTITATIVE RECORD

1971/72 - 1984/85

Prepared by:
Winston Richter
District Administration
Miami-Dade Community College

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INTRODUCTION

This report presents the findings from a study of available documentary evidence related to the finance of public education in the State of Florida. Spanning the past twelve fiscal years plus estimated 83/84 and projected 84/85, the report focuses on the three principal sectors of public education: the Florida Public School System, the Florida Community College System, and the State University System of Florida. Also included for specific comparison are the Dade County Public School System and Miami-Dade Community College.

Finance is reviewed from two perspectives -- revenue and expenditure. Revenue analysis is limited to revenue from state and local sources. This is because one principal purpose of the study is to determine the relative treatment of the three sectors by those political units which bear primary constitutional responsibility for education and which exercise the most immediate regulatory control. Furthermore, federal revenue is relatively immune to in-state political influence, unequally applied across sectors, and selectively large enough to mask effects otherwise observable.

Two levels of revenue are analyzed: (1) Program Revenue, the calculated base-line revenue for operations, consisting of State Formula Revenue and "Required Local" Revenue and (2) Current Revenue, the sum of Program Revenue and all state categorical and local optional contributions to operating fund budgets. Revenue is quantified in terms of system or institutional revenue totals and as system or institutional revenue per FTE. Expenditure analysis is limited to Operating Expenditure per FTE, where Operating Expenditure is defined to be all expenditure other than for fixed capital outlay and debt service, irrespective of the sources of the corresponding revenue.

The data are presented in a fashion that allows two types of comparison to be made conveniently: (1) comparison across systems on an individual measure for a given year and (2) comparison across systems on the percentage change in an individual measure over a period of years. Type-one comparisons, while informative and occasionally striking, are fraught with considerable difficulty of interpretation. For instance, it may seem relatively clear that, due to the advanced nature of their programs, universities would require greater revenue per FTE than would community colleges, as might the latter compared to public schools. But how much greater? It is not a simple matter to calculate, in isolation from the scene, just what the specific value for each system theoretically should be. Therefore, it is difficult to draw much meaning from a comparison of the actual values.

Type-two comparisons, on the other hand, require no abstract notions of what the specifics should be in any particular year. Rather, starting from a snapshot of the past, type-two comparisons are concerned only with the subsequent track record of each system. Such comparisons can be particularly revealing when one recognizes that the forces acting to change expenditure (or the need for revenue) over time in a system fall generally into three categories: (1) enrollment change, (2) inflation, and (3) changes in the nature of programs.

Enrollment growth obviously increases the total revenue required by a system, but it has no lasting effect on the revenue required per FTE. Though modest economies of scale may occur from one year to the next, these are quickly eroded as the so-called marginal costs become full costs over the short term. In any case, there is certainly no reason to believe that different enrollment growths across systems should cause different needs for increased revenue per FTE across systems. Furthermore, the effects of

inflation (e.g., rising costs of personnel, utilities, and materials) should be felt rather evenly across systems (though perhaps not across individual institutions), so compensating increases in revenue per FTE should not be significantly different across systems. Therefore, when the percentage increase in revenue per FTE for one system is discovered to have been significantly less than those for two other systems, one must conclude that (1) enrollment growth has been consciously discouraged in the one system, possibly through the unstated mechanism of under compensating for inflation, or (2) the explanation is related to changes in the nature of programs.

With regard to the first of these conclusions, is access to education for one sector of society a lower priority than access for other sectors? With regard to the second, has it been the case that different needs for program change have necessitated different increases in revenue, or has it been the case that two systems have been able to effect greater change in their programs because greater increases in revenue were made available? With regard to the latter possibility, is one to conclude that the respective missions of the three systems are of different significance?

At the very least, the rather striking findings which follow should raise the consciousness of open-minded legislators with regard to recent history. If their answers to the questions just posed can be translated into more equitable treatment for community colleges in the future, the effort of conducting this study will have been well spent.

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TABLE 1 - TABLE 5: PROGRAM REVENUE

Tables 1-5 provide itemizations of the Program Revenue (i.e., the baseline revenue for operations) for five entities in the following order: (1) the Florida Public School System, (2) Dade County Public Schools, (3) the Florida Community College System, (4) Miami-Dade Community College, (5) the State University System of Florida. In each table, the Program Revenue is partitioned into the two components the Legislature takes into account when calculating annual appropriations.

For the Florida Public School System (Table 1) and Dade County Public Schools (Table 2), the following definitions apply:

State Formula: The entries in these columns for 71/72 and 72/73 are the statewide total and Dade County share of the Minimum Foundation Program for Public Schools (MFP-PS). The entries for 73/74 onward are the statewide total and Dade County share of the Florida Education Finance Program (FEFP). Both formulas are enrollment driven.

Required Local: These columns contain the statewide total and Dade County share of the minimum revenue that school districts must provide in order to receive funding through the operative state formula. The revenue derives from the application of a uniform millage to district taxable property and thus is not enrollment driven. From 77/78 onward, the entries include vocational education fees as required by the appropriations bills for those years.

Program Revenue: For public schools, Program Revenue is the sum of State Formula Revenue and Required Local Revenue. That the Legislature is able to shift the weight of the public school funding burden between itself and local government from year to year is clearly seen in the variation of the percentages of systemwide Program Revenue derived from State Formula Revenue

and from Required Local Revenue. The \$90.8 million drop in systemwide Required Local Revenue for 79/80, resulting in a 7% shift between the state and local shares of Program Revenue, reflects the Legislature's response to wide spread dissatisfaction regarding the magnitude of the property tax burden at that time. Two years later, the Legislature insisted upon 100% valuation of property, and the local contribution made a one-year jump of \$159 million for 81/82. (This effect was quite pronounced in Dade County, resulting in successive increases of \$30 million and \$27 million for 80/81 and 81/82, respectively.) For the 82/83 fiscal year, the Legislature used a portion of the proceeds from the 1¢ sales tax increase to "buy back" \$50 million worth of Required Local Revenue -- with the result that the statewide total of Required Local Revenue increased by less than one percent and its share of statewide Program Revenue dropped by two percentage points. The largest ever one-year increase in Required Local Revenue (\$184 million) occurred in 1983/84, and that coupled with a projected increase of \$121.3 million for 1984/85 will provide a 36% increase over just the last two years. During the same two years, the statewide total of Program Revenue will increase by 28%.

Unweighted FTE: The numbers quoted for 71/72 and 72/73 are calculated from the ADM numbers reported for those years, using the DOE-provided conversion: $\#FTE = .996 \times \#ADM$. This provides continuity of base over the entire reported range of years. The numbers quoted for 83/84 and 84/85 are the most recent estimates provided by the Governor's Education Policy Unit.

For the Florida Community College System (Table 3) and Miami-Dade Community College (Table 4), the following definitions apply:

State Formula: The entries in these columns for 71/72 and 72/73 are the systemwide total and M-DCC share of the Minimum Foundation Program for Community Colleges (MFP-CC). The entries for 73/74 onward are the systemwide

total and M-DCC share of the Community College Program Fund (CCPF). Both formulas are enrollment driven. Beginning in 83/84, a new funding approach for community colleges included some categorical funding.

Matriculation Fees: The entries in these columns are the systemwide and M-DCC totals of in-state and out-of-state matriculation fees eligible for collection. (Fee waivers are treated as expenditures within an institution's General Current Fund Budget.) Since other student fees are a college option, the matriculation fee totals represent a community college analogue of the public schools' Required Local Revenue. Notice, however, that the "local contribution" for community colleges is enrollment driven.

Program Revenue: For community colleges, Program Revenue is the sum of State Formula Revenue and Matriculation Fee Revenue. The percentages of the total that are generated by the two components of Program Revenue for community colleges have remained remarkably stable (averaging slightly under 77% from the State Formula and slightly over 23% from Matriculation Fees) throughout the fourteen years of the study. One of the most striking realizations to be gained from considering the historical record concerns the relative sizes of the State Formula appropriations to community colleges and public schools. In 71/72, the State Formula appropriation to the public schools of Dade County alone was only \$3000 (out of approximately \$90 million) less than the State Formula appropriation to the entire community college system, and for 82/83, the former is almost \$24 million more than the latter. The simple increase in State Formula support to public schools for 82/83 (\$196,357,891) was nearly 70% of the entire amount (\$283,031,028) of State Formula support for the community college system, and for 84/85, the former is projected to be 75% of the latter.

Program FTE: From 71/72 through 81/82, the Community College System defined an annualized FTE as 30 semester-credits for credit courses and 810 clock-hours for FTE-funded non-credit courses. Effective with the 82/83 fiscal year, these definitions were changed respectively to 40 semester-credits and 900 clock-hours. To date, the Division of Community Colleges has continued to report credit FTE by the old standard as well as the new; it reports non-credit FTE by the new standard only. The FTE totals on Tables 3 and 4 include credit FTE uniformly as 30 semester-credits throughout the entire reported range, and include non-credit FTE as 810 clock-hours through 81/82 and as 900 clock hours from 82/83 onward. The numbers quoted for 83/84 and 84/85 are the most recent estimates by the Division of Community Colleges.

The historical variation in the status of Community Instructional Services (CIS) has been properly taken into account. CIS did not exist before 73/74. Its predecessor, a category called Adult Noncredit, was fully funded within the MFP-CC. Therefore, the FTE quoted for 71/72 and 72/73 are systemwide and M-DCC totals. During the first two years of the CCPF, CIS had a specific weight factor (not the lowest, incidentally) and was funded in the same fashion as all other discipline categories. Again, systemwide and M-DCC total FTE are quoted for 73/74 and 74/75. In 75/76, only the citizenship portion of CIS was funded within the CCPF, so for this year, total FTE minus Avocational FTE is quoted. From 76/77 onward, CIS has received categorical funding outside the CCPF; therefore, only the non-CIS totals are quoted.

In spite of the fact that continuity has been maintained with respect to credit FTE, the FTE totals quoted for 82/83 onward give an underestimation of workload as this was represented by the totals prior to 82/83. Calculations for 81/82, the last year for which the Division measured non-credit FTE by both the old and new standards, reveal an artificial loss in the systemwide

FTE total of approximately 1,200 FTE caused by the change in the non-credit FTE definition.

A more significant underestimation of workload, one that falls unequally upon Miami-Dade Community College, now occurs because of another definition change that took place in 82/83: compensatory instruction was moved from a credit-hour base to a clock-hour base. Prior to 82/83, an FTE of compensatory work was defined, just like any other credit FTE, to be 30 semester-credits. These 30 semester-credits correspond to 480 clock-hours -- i.e., each credit requires one clock-hour per week for 16 weeks. Due to the definition change, it is now the case that the 480 clock-hours are compared to 900 clock-hours, thus generating only .53 of an FTE rather than the 1.0 FTE the corresponding 30 credits had been worth. In 82/83, Miami-Dade Community College was allowed to count only 1,460 FTE of what would previously have been 2,754 FTE in compensatory instruction -- an artificial loss of 1,294 FTE. Summed across the system, such losses constitute a significant underestimation of workload.

For the State University System of Florida (Table 5), the following definitions apply:

General Fund Revenue: The entries in this column are the annual total appropriations from the State of Florida General Fund into the state university system's Education and General Budget. The appropriations are predominantly enrollment-driven, though partially categorical. General Fund Revenue is therefore the SUS analogue of the State Formula Revenue for the other two systems.

Incidental Trust Fund Revenue: The entries in this column are the annual total appropriations from the Incidental Trust Fund into the state university system's Education and General Budget. All tuition and fee income generated within the SUS throughout a given year is placed in the Incidental Trust Fund

and redistributed to the system's nine institutions on an enrollment driven basis during the following year. Incidental Trust Fund Revenue therefore represents the SUS analogue of the community colleges' Matriculation Fee Revenue (both are analogous to the public schools' Required Local Revenue), notwithstanding the fact that the revenue is actually appropriated each year by the Legislature.

Education and General Revenue: Being the sum of General Fund Revenue and Incidental Trust Fund Revenue, Education and General Revenue is the state university system's Program Revenue. Over the years, the Legislature has been able to shift the weight of the state university funding burden back and forth between the General Fund and the Incidental Trust Fund. While the percentage of the systemwide Program Revenue total derived from each source has varied considerably, it is significant to note that the percentage derived from student tuition and fees (i.e., from the Incidental Trust Fund) has decreased from 30% in 71/72 to 16% in 84/85. Enrollment has actually increased by 48% during this period.

Annualized FTE: From 71/72 through 80/81, the state universities utilized a quarter system wherein an annualized FTE was represented by 60 quarter-credits for undergraduate students and 48 quarter-credits for graduate students. Effective with the 81/82 academic year, the SUS converted to a semester system for which an annualized FTE is represented by 40 semester-credits for undergraduates and 32 semester-credits for graduates. The conversion factor in each case is $\frac{2}{3}$, so the relative weight of undergraduate vs. graduate has not been changed by the new definition. Furthermore, the workload representation has not been changed, since 40 is the semester equivalent of 60 quarter-credits, and 32 is the semester equivalent of 48 quarter-credits.

The FTE totals quoted in Table 5 are calculated from the values actually reported by the SUS for the respective years. The transformation equation is as follows:

$$\begin{aligned} \text{\#Annualized FTE} &= 4/3 \times \text{\#Undergraduate FTE} + \\ &16/15 \times \text{\#Graduate FTE} \end{aligned}$$

The effect of the transformation is to convert the SUS FTE count to a uniform 30 semester-credit base. Since the same measurement unit for enrollment has been used for both the community college and state university systems, more valid comparisons can be made between the dollars per FTE figures computed for each system.

TABLE 1

ITEMIZATION OF PROGRAM REVENUE
FLORIDA PUBLIC SCHOOL SYSTEM

	State Formula	% of Program	Required Local	% of Program	Program Revenue	Unweighted FTE	Formula Revenue Per FTE	Local Revenue Per FTE	Program Revenue Per FTE
71/72	\$ 621,898,442	80%	\$159,210,030	20%	\$ 781,108,472	1,454,533	\$ 427.56	\$109.46	\$ 537.02
72/73	697,345,900	76%	227,896,418	24%	952,242,318	1,478,976	471.51	154.09	625.60
73/74	830,000,000	72%	324,000,000	28%	1,154,000,000	1,561,617	531.50	207.47	738.98
74/75	926,983,862	66%	487,682,520	34%	1,414,666,382	1,601,201	578.93	304.57	883.50
75/76	950,456,861	64%	546,078,096	36%	1,496,534,957	1,624,827	584.96	336.08	921.04
76/77	994,777,634	63%	585,728,775	37%	1,580,506,409	1,624,200	612.47	360.63	973.10
77/78	1,072,986,532	62%	658,950,031	38%	1,731,936,563	1,621,531	661.71	406.38	1068.09
78/79	1,162,235,505	62%	719,531,319	38%	1,881,766,824	1,608,532	722.54	447.32	1169.87
79/80	1,414,402,400	69%	628,731,254	31%	2,043,133,654	1,613,434	876.64	389.69	1266.33
80/81	1,610,456,513	70%	677,719,115	30%	2,288,175,628	1,621,533	993.17	417.95	1411.12
81/82	1,701,942,776	67%	836,449,628	33%	2,538,392,404	1,610,987	1056.46	519.22	1575.68
82/83	1,898,300,667	69%	843,664,786	31%	2,741,965,453	1,624,094	1168.84	519.47	1688.30
83/84	2,122,984,539	67%	1,027,817,784	33%	3,150,802,323	1,629,069	1303.18	630.92	1934.11
84/85	2,373,271,289	67%	1,149,147,491	33%	3,522,418,780	1,659,580	1430.04	692.43	2122.48
% change 71/72 to									
82/83	205%		430%		251%	12%	173%	375%	214%
84/85	282%		622%		351%	14%	234%	533%	295%

Sources: Data for 83/84 and 84/85 are from the respective Appropriations Bills as interpreted by the Governor's Education Policy Unit. All other data are from Profiles of Florida School Districts, Volumes 1-13.

TABLE 2

ITEMIZATION OF PROGRAM REVENUE
DADE COUNTY PUBLIC SCHOOLS

	State Formula	% of Program	Required Local	% of Program	Program Revenue	Unweighted FTE	Formula Revenue Per FTE	Local Revenue Per FTE	Program Revenue Per FTE
71/72	\$ 90,615,053	71%	\$ 37,665,154	29%	\$128,280,207	245,392	\$ 369.27	\$153.49	\$ 522.76
72/73	103,545,879	66%	53,229,142	34%	156,775,021	240,228	431.03	221.58	652.61
73/74	127,694,024	65%	68,559,772	35%	196,253,796	259,949	491.23	263.74	754.97
74/75	164,503,829	62%	99,112,481	38%	263,616,310	268,991	611.56	368.46	980.02
75/76	160,165,400	59%	109,235,773	41%	269,401,173	274,319	583.87	398.21	982.07
76/77	168,759,506	59%	116,804,288	41%	285,563,794	272,925	618.34	427.97	1046.31
77/78	188,361,347	60%	123,795,106	40%	312,156,453	268,492	701.55	461.08	1162.63
78/79	198,477,106	61%	129,057,442	39%	327,534,548	261,999	757.55	492.59	1250.14
79/80	236,216,088	67%	114,977,212	33%	351,193,300	259,440	910.48	443.17	1353.66
80/81	245,539,175	63%	145,146,882	37%	390,686,057	266,445	921.54	544.75	1466.29
81/82	265,325,070	61%	172,559,043	39%	437,884,113	262,153	1012.10	685.23	1670.34
82/83	306,771,962	66%	159,918,204	34%	466,690,166	264,514	1159.76	604.57	1764.33
83/84	346,063,957	65%	190,407,305	35%	536,471,262	265,422	1303.83	717.38	2021.20
84/85	391,870,472	66%	205,599,932	34%	597,470,404	270,430	1449.06	760.27	2209.33
% change 71/72 to									
82/83	239%		325%		264%	7.8%	214%	294%	238%
84/85	332%		446%		366%	10%	292%	395%	323%

Sources: Data for 83/84 and 84/85 provided by the Office of the Budget, Dade County Board of Public Instruction. All other data are from Profiles of Florida School Districts, Volumes 1-13.

TABLE 3

ITEMIZATION OF PROGRAM REVENUE
COMMUNITY COLLEGE SYSTEM

	State Formula	% of Program	Matriculation Fees	% of Program	Program Revenue	Program FTE	Formula Revenue Per FTE	Fee Revenue Per FTE	Program Revenue Per FTE
71/72	\$ 90,617,941	75%	\$30,150,228	25%	\$120,768,169	117,935	\$ 768.37	\$255.65	\$1024.02
72/73	108,391,245	77%	31,943,534	23%	140,334,779	120,666	898.27	264.73	1163.00
73/74	121,229,334	78%	34,823,604	22%	156,052,938	134,394	902.04	259.12	1161.16
74/75	141,018,615	79%	37,997,940	21%	179,016,555	157,576	894.92	241.14	1136.06
75/76	149,776,969	76%	48,350,172	24%	198,127,141	161,304	928.54	299.75	1228.28
76/77	161,618,859	75%	53,094,932	25%	214,713,791	161,910	998.20	327.93	1326.13
77/78	179,380,831	76%	57,977,804	24%	237,358,635	169,281	1059.66	342.49	1402.16
78/79	191,503,841	76%	61,658,291	24%	253,162,132	170,606	1122.49	361.41	1483.90
79/80	220,196,618	76%	68,512,457	24%	288,709,075	176,451	1247.92	388.28	1636.20
80/81	241,917,454	76%	76,083,291	24%	318,000,745	184,276	1312.80	412.88	1725.68
81/82	271,744,344	76%	85,588,568	24%	357,332,912	189,292	1435.58	452.15	1887.73
82/83	283,031,028	76%	90,328,059	24%	373,359,087	182,239	1553.08	495.66	2048.73
83/84	319,518,030	77%	96,093,388	23%	415,611,418	176,521	1810.08	544.37	2354.45
84/85	333,425,678	78%	96,093,388	22%	429,519,066	176,836	1885.49	543.40	2428.90
% change 71/72 to									
82/83	212%		200%		209%	55%	102%	94%	100%
84/85	268%		219%		256%	50%	145%	113%	137%

Sources: Data for 83/84 and 84/85 are from the respective Appropriations Bills and from Budget Summaries provided by the Division of Community Colleges. All other data are from the respective issues of Report For Florida Community Colleges, supplemented by Annual Financial Reports supplied by the Division of Community Colleges.

TABLE 4

ITEMIZATION OF PROGRAM REVENUE
MIAMI-DADE COMMUNITY COLLEGE

	State Formula	% of Program	Matriculation Fees	% of Program	Program Revenue	Program FTE	Formula Revenue Per FTE	Fee Revenue Per FTE	Program Revenue Per FTE
71/72	\$21,037,939	70%	\$ 9,163,206	30%	\$30,201,145	27,928	\$ 753.29	\$328.10	\$1081.39
72/73	24,029,602	73%	9,065,825	27%	33,095,427	26,758	904.12	341.10	1245.22
73/74	24,402,869	72%	9,597,125	28%	33,999,994	28,993	841.68	331.02	1172.70
74/75	28,112,909	74%	10,097,120	26%	38,210,029	33,230	846.01	303.86	1149.87
75/76	31,218,838	72%	12,207,999	28%	43,426,837	33,222	939.70	367.47	1307.17
76/77	33,455,239	72%	13,300,041	28%	46,755,280	32,856	1018.24	404.80	1423.04
77/78	35,087,174	70%	14,895,202	30%	49,982,376	34,090	1029.25	436.94	1466.19
78/79	36,748,930	71%	14,984,284	29%	51,733,214	33,793	1087.47	443.41	1530.89
79/80	42,437,624	72%	16,804,768	28%	59,242,392	33,888	1252.29	495.89	1748.18
80/81	46,112,724	71%	18,796,039	29%	64,908,763	34,607	1332.47	543.13	1875.60
81/82	50,424,228	71%	20,917,485	29%	71,341,713	35,980	1401.45	581.36	1982.81
82/83	51,480,544	71%	20,840,791	29%	72,321,335	32,196	1598.97	647.31	2246.28
83/84	58,372,492	74%	20,497,000	26%	78,869,492	31,364	1861.13	653.51	2514.65
84/85	60,684,979	74%	21,429,844	26%	82,114,823	30,936	1961.63	692.72	2654.35
% change 71/72 to									
82/83	145%		127%		139%	15%	112%	97%	108%
84/85	188%		134%		172%	11%	160%	111%	145%

Sources: Data for 83/84 and 84/85 are from the respective Annual Budgets of Miami-Dade Community College. All other data are from the respective issues of Report For Florida Community Colleges, supplemented by Annual Financial Reports provided by the Division of Community Colleges.

TABLE 5

ITEMIZATION OF E & G REVENUE
STATE UNIVERSITY SYSTEM

	General Fund Revenue	% of E & G	Incidental Trust Fund Revenue	% of E & G	Education and General Revenue	Annualized FTE	GF Revenue Per FTE	ITF Revenue Per FTE	E & G Revenue Per FTE
71/72	\$121,100,922	70%	\$49,525,032	30%	\$170,625,954	77,220	\$1568.26	\$641.35	\$2209.61
72/73	142,154,500	73%	51,960,032	27%	194,114,956	86,566	1642.15	600.24	2242.39
73/74	165,654,110	76%	51,342,276	24%	216,996,386	91,600	1808.45	560.51	2368.96
74/75	190,098,084	80%	48,531,914	20%	238,629,998	96,007	1980.04	505.50	2485.55
75/76	186,198,284	74%	64,438,263	26%	250,636,547	98,993	1880.92	650.94	2531.86
76/77	191,595,010	72%	75,701,076	28%	267,296,086	94,663	2023.97	799.69	2823.66
77/78	213,338,874	77%	64,630,171	23%	277,969,045	96,416	2212.69	670.33	2883.02
78/79	234,200,244	78%	66,631,778	22%	300,832,022	96,242	2433.45	692.34	3125.79
79/80	281,926,524	83%	58,833,054	17%	340,759,578	99,334	2838.17	592.28	3430.44
80/81	327,078,665	84%	62,823,281	16%	389,901,946	104,295	3136.09	602.36	3738.45
81/82	372,730,844	81%	86,098,520	19%	458,829,364	98,804	3772.43	871.40	4643.83
82/83	398,257,477	83%	82,590,309	17%	480,847,786	105,178	3786.51	785.24	4571.75
83/84	441,507,783	84%	81,586,617	16%	523,094,400	109,903	4017.25	742.35	4759.60
84/85	485,343,297	84%	92,909,107	16%	578,252,404	113,925	4260.20	815.53	5075.73
% change 71/72 to									
82/83	229%		67%		182%	36%	141%	22%	107%
84/85	301%		88%		239%	48%	172%	27%	130%

Sources: Data for 83/84 and 84/85 are from the respective Appropriations Bills as interpreted by the Division of Universities. All other data are from the SUS Fact Book, volumes 79/80 through 82/83.

TABLE 6 - TABLE 12: ALL SECTOR COMPARISONS

Tables 6-12 are a series of single-variable summaries of the data contained in Tables 1-4. No new terms requiring definition are introduced. Single-variable comparisons across all five sectors may conveniently be made using these tables.

It is important to recognize that Tables 6-8, which respectively compare State Formula, "Required Local," and Program Revenue totals across systems, must be analyzed in the context of Table 9, which compares enrollment across systems. Tables 6 and 9, taken together, shed some light on the continuing controversy concerning the extent to which the various funding formulas compensate for enrollment growth. Over the past fourteen years, the percentage increases in systemwide formula revenue for public schools, community colleges, and universities have been 282%, 268%, and 301%, respectively. But during this period, the respective enrollment increases have been 14%, 50%, and 48%. There is no direct relationship between percentage increase in state funding across systems and percentage increase in enrollment. The CCPF has been much less responsive to enrollment growth than have the other two formulas. In general, the funding increase to each system appears to have been based more strongly on considerations other than enrollment -- notably, inflation and program enhancement.

Tables 10-12 provide the most direct and meaningful comparisons among the three systems. From Table 10, it is obvious that community colleges have fared very poorly compared to the other two systems with regard to percentage increase in State Formula Revenue per FTE. Table 11 demonstrates that it is a distinct advantage for a system's non-formula revenue to be tax-based rather than enrollment-driven. Table 11 also reveals quite clearly that community college students have suffered a larger percentage increase in tuition than

have their university counterparts. Table 12 combines the effects demonstrated on Tables 10 and 11 and shows that (1) the public schools, which led in percentage increase for both components, predictably and dramatically lead in percentage increase for the total and (2) the greater percentage increase in tuition for community colleges simply allowed them to compensate for the state universities' lead in percentage increase for State Formula Revenue per FTE -- percentage increases in Program Revenue per FTE for both systems are comparable.

TABLE 6

TOTAL STATE FORMULA REVENUE
ALL-SECTOR SUMMARY

	Public Schools	Dade County	Community Colleges	Miami- Dade	State Universities*
71/72	\$ 621,898,442	\$ 90,615,053	\$ 90,617,939	\$21,037,939	\$121,100,922
72/73	697,345,900	103,545,879	108,391,245	24,029,602	142,154,500
73/74	830,000,000	127,694,024	121,229,334	24,402,869	165,654,110
74/75	926,983,862	164,503,829	141,018,615	28,112,909	190,098,084
75/76	950,456,861	160,165,400	149,776,969	31,218,838	186,198,284
76/77	994,777,634	168,759,506	161,618,859	33,455,239	191,575,010
77/78	1,072,986,532	188,361,347	179,380,831	35,087,174	213,338,874
78/79	1,162,235,505	198,477,106	191,530,841	36,748,930	234,200,244
79/80	1,414,402,400	236,216,088	220,196,618	42,437,624	281,926,524
80/81	1,610,456,513	245,539,175	241,917,454	46,112,724	327,078,665
81/82	1,701,942,776	265,325,070	271,744,344	50,424,228	372,730,844
82/83	1,898,300,667	306,771,962	283,031,028	51,480,544	398,257,477
83/84	2,122,984,539	346,063,957	319,518,030	58,372,492	441,507,783
84/85	2,373,271,289	391,870,472	333,425,678	60,684,979	485,343,297
% change 71/72 to					
82/83	205%	239%	212%	145%	229%
84/85	282%	332%	268%	188%	301%

*General Fund Revenue

TABLE 7

TOTAL "REQUIRED LOCAL" REVENUE
ALL-SECTOR SUMMARY

	Public Schools	Dade County	Community Colleges(1)	Miami- Dade(1)	State Universities(2)
71/72	\$ 159,210,030	\$ 37,665,154	\$30,150,228	\$ 9,163,206	\$49,525,032
72/73	227,896,418	53,229,142	31,943,534	9,065,825	51,960,032
73/74	324,000,000	68,559,772	34,823,604	9,597,125	51,342,276
74/75	487,682,520	99,112,481	37,997,940	10,097,120	48,531,914
75/76	546,078,096	109,235,773	48,350,172	12,207,999	64,438,263
76/77	585,728,775	116,804,288	53,094,932	13,300,041	75,701,076
77/78	658,950,031	123,795,106	57,977,804	14,895,202	64,630,171
78/79	719,531,319	129,057,442	61,658,291	14,984,284	66,631,778
79/80	628,731,254	114,977,212	68,512,457	16,804,768	58,833,054
80/81	677,719,115	145,146,882	76,083,291	18,796,039	62,823,281
81/82	836,449,628	172,559,043	85,588,568	20,917,485	86,098,520
82/83	843,664,786	159,918,204	90,328,059	20,840,791	82,590,309
83/84	1,027,817,784	190,407,305	96,093,388	20,497,000	81,586,617
84/85	1,149,147,491	205,599,932	96,093,388	21,429,844	92,909,107
% change 71/72 to					
82/83	430%	325%	200%	127%	67%
84/85	622%	446%	219%	134%	88%

(1) In-State + Out-of-State Matriculation Fees

(2) Incidental Trust Fund Revenue

TABLE 8

TOTAL PROGRAM REVENUE
ALL-SECTOR SUMMARY

	Public Schools(1)	Dade County(1)	Community Colleges(2)	Miami- Dade(2)	State Universities(3)
71/72	\$ 781,108,472	\$128,280,207	\$120,768,169	\$30,201,145	\$170,625,954
72/73	952,242,318	156,775,021	140,334,779	33,095,427	194,114,956
73/74	1,154,000,000	196,253,796	156,052,938	33,999,994	216,996,386
74/75	1,414,666,382	263,616,310	179,016,555	38,210,029	238,629,998
75/76	1,496,534,957	269,401,173	198,127,141	43,426,837	250,636,547
76/77	1,580,506,409	285,563,794	214,713,791	46,755,280	267,296,086
77/78	1,731,936,563	312,156,453	237,358,635	49,982,376	277,969,045
78/79	1,881,766,824	327,534,548	253,162,132	51,733,214	300,832,022
79/80	2,043,133,654	351,193,300	288,709,075	59,242,392	340,759,578
80/81	2,288,175,628	390,686,057	318,000,745	64,908,763	389,901,946
81/82	2,538,392,404	437,884,113	357,332,912	71,341,713	458,829,364
82/83	2,741,965,453	466,690,166	373,359,087	72,321,335	480,847,786
83/84	3,150,802,323	536,471,262	415,611,418	78,869,492	523,094,400
84/85	3,522,418,780	597,470,404	429,519,066	82,114,823	578,252,404
% change 71/72 to					
82/83	251%	264%	209%	139%	182%
84/85	351%	366%	256%	172%	239%

(1) State Formula Revenue + Required Local Revenue

(2) State Formula Revenue + Matriculation Fee Revenue

(3) General Fund Revenue + Incidental Trust Fund Revenue

TABLE 9

TOTAL FTE ENROLLMENT
ALL-SECTOR SUMMARY

	Public Schools	Dade County	Community Colleges	Miami- Dade	State Universities
71/72	1,454,533	245,392	117,935	27,928	77,220
72/73	1,478,976	240,228	120,666	26,758	86,566
73/74	1,561,617	259,949	134,394	28,993	91,600
74/75	1,601,201	268,991	157,576	33,230	96,007
75/76	1,624,827	274,319	161,304	33,222	98,993
76/77	1,624,200	272,925	161,910	32,856	94,663
77/78	1,621,531	268,492	169,281	34,090	96,416
78/79	1,608,532	261,999	170,606	33,793	96,242
79/80	1,613,434	259,440	176,451	33,888	99,334
80/81	1,621,533	266,445	184,276	34,607	104,295
81/82	1,610,987	262,153	189,292	35,980	98,804
82/83	1,624,094	264,514	182,239	32,196	105,178
83/84	1,629,069	265,422	176,521	31,364	109,903
84/85	1,659,580	270,430	176,836	30,936	113,925
% change 71/72 to					
82/83	12%	7.8%	55%	15%	36%
84/85	14%	10%	50%	11%	48%

TABLE 10

FORMULA REVENUE PER FTE
ALL-SECTOR SUMMARY

	Public Schools	Dade County	Community Colleges	Miami- Dade	State Universities*
71/72	\$ 427.56	\$ 396.27	\$ 768.37	\$ 753.29	\$1568.26
72/73	471.51	431.03	898.27	904.12	1642.15
73/74	531.50	491.22	902.04	841.68	1808.45
74/75	578.93	611.56	894.92	846.01	1980.04
75/76	584.96	583.87	928.54	939.70	1880.92
76/77	612.47	618.34	998.20	1018.24	2023.97
77/78	661.71	701.55	1059.66	1029.25	2212.69
78/79	722.54	757.55	1122.49	1087.47	2433.45
79/80	876.64	910.48	1247.92	1252.29	2838.17
80/81	993.17	921.54	1312.80	1332.47	3136.09
81/82	1056.46	1012.10	1435.58	1401.45	3772.43
82/83	1168.84	1159.76	1553.08	1598.97	3786.51
83/84	1303.18	1303.83	1810.08	1861.13	4017.25
84/85	1430.04	1449.06	1885.49	1961.63	4260.20
% change 71/72 to					
82/83	173%	214%	102%	112%	141%
84/85	234%	292%	145%	160%	172%

*General Fund Revenue per FTE

TABLE 11

**"REQUIRED LOCAL" REVENUE PER FTE
ALL-SECTOR SUMMARY**

	Public Schools	Dade County	Community Colleges(1)	Miami- Dade(1)	State Universities(2)
71/72	\$109.46	\$153.49	\$255.65	\$328.10	\$641.35
72/73	154.09	221.58	264.73	341.10	600.24
73/74	207.47	263.74	259.12	331.02	560.51
74/75	304.57	368.46	241.14	303.86	505.50
75/76	336.08	398.21	299.75	367.47	650.94
76/77	360.63	427.97	327.93	404.80	799.69
77/78	406.38	461.08	342.49	436.94	670.33
78/79	447.32	492.59	361.41	443.41	692.34
79/80	389.69	443.17	388.28	495.89	592.28
80/81	417.95	544.75	412.88	543.13	602.36
81/82	519.22	685.23	452.15	581.36	871.40
82/83	519.47	604.57	495.66	647.31	785.24
83/84	630.92	717.38	544.37	653.51	742.35
84/85	692.43	760.27	543.40	692.72	815.53
% change 71/72 to					
82/83	375%	294%	94%	97%	22%
84/85	533%	395%	113%	111%	27%

(1) Matriculation Fee Revenue Per FTE

(2) Incidental Trust Fund Revenue Per FTE

TABLE 12

PROGRAM REVENUE PER FTE
ALL-SECTOR SUMMARY

	Public Schools(1)	Dade County(1)	Community Colleges(2)	Miami- Dade(2)	State Universities(3)
71/72	\$ 537.02	\$ 522.76	\$1024.02	\$1081.39	\$2209.61
72/73	625.60	652.61	1163.00	1245.22	2242.39
73/74	738.98	754.97	1161.16	1172.70	2368.96
74/75	883.50	980.02	1136.06	1149.87	2485.55
75/76	921.04	982.07	1228.28	1307.17	2531.86
76/77	973.10	1046.31	1326.13	1423.04	2823.66
77/78	1068.09	1162.63	1402.16	1466.19	2883.02
78/79	1169.87	1250.14	1483.90	1530.89	3125.79
79/80	1266.33	1353.66	1636.20	1748.18	3430.44
80/81	1411.12	1466.29	1725.68	1875.60	3738.45
81/82	1575.68	1670.34	1887.73	1982.81	4643.83
82/83	1688.30	1764.33	2048.73	2246.28	4571.75
83/84	1934.11	2021.20	2354.45	2514.65	4759.60
84/85	2122.48	2209.33	2428.90	2654.35	5075.73
% change 71/72 to					
82/83	214%	238%	100%	108%	107%
84/85	295%	323%	137%	145%	130%

(1) (State Formula Revenue + Required Local Revenue) per FTE

(2) (State Formula Revenue + Matriculation Fee Revenue) per FTE

(3) (General Fund Revenue + Incidental Trust Fund Revenue) per FTE

TABLE 13 AND TABLE 14: MIAMI-DADE COMPARED TO THE
COMMUNITY COLLEGE SYSTEM

Tables 13 and 14 reveal the changing status of Miami-Dade, relative to the community college system as a whole, over the last fourteen fiscal years. The four columns of Table 13 are, respectively,

- (1) The percentage of the system's Program FTE enrolled at Miami-Dade Community College,
- (2) The percentage of the system's Formula Revenue allocated to Miami-Dade Community College,
- (3) The percentage of the system's Total Matriculation Fee Revenue collected by Miami-Dade Community College,
- (4) The percentage of the system's Program Revenue generated by Miami-Dade Community College.

The terms, Program FTE, Formula Revenue, Matriculation Fee Revenue, and Program Revenue, retain the same meanings given in the discussion of Tables 4 and 5.

From Table 13, it may generally be concluded that over the past fourteen years (1) Miami-Dade's percentage of the system's total State Formula Revenue has been effectively equal to its percentage of the system's total FTE and (2) Miami-Dade's percentage of the system's total Program Revenue has been marginally greater than its percentage of the system's total FTE because its percentage of the system's total Matriculation Fee Revenue has been considerably greater.

Point 1 bears on the previous discussion of Tables 6 and 9, wherein it was concluded that annual increases in the systemwide total of CCPF revenue are based on considerations other than enrollment growth. The allocation of this total to the 28 separate institutions is rather strongly based on enrollment growth. Over the past fourteen years, Miami-Dade's enrollment, while actually increasing 11% (see Table 9), has become a decreasing percentage of the system's total enrollment, because the rest of the system has grown faster.

The systemwide total of CCPF revenue is purported to be adjusted annually for inflation. But Miami-Dade's decreasing share of this, when spread over even a constant enrollment, cannot possibly keep up with inflation on a dollars per FTE basis.

Returning now to Table 14, notice that for eight of the fourteen years presented, the State Formula Revenue per FTE received by Miami-Dade is not more than 4% above the system average, and for the other six years, Miami-Dade receives as much as 6.7% less. Thus, the reason Miami-Dade's Program Revenue per FTE compares favorably with the system average (from 1% to 9.6% above the average) is not because Miami-Dade has "dominated the formula," but rather because Miami-Dade students have borne a greater than average burden of tuition (never less than 22.6% above the system average).

TABLE 13

MDCC TOTALS AS PERCENTAGES OF
COMMUNITY COLLEGE SYSTEM TOTALS

	Program FTE	Formula Revenue	Matriculation Fee Revenue	Program Revenue*
71/72	23.7%	23.2%	30.4%	25.0%
72/73	22.2%	22.2%	28.4%	23.6%
73/74	21.6%	20.1%	27.6%	21.8%
74/75	21.1%	19.9%	26.6%	21.3%
75/76	20.6%	20.8%	25.2%	21.9%
76/77	20.3%	20.7%	25.0%	21.8%
77/78	20.1%	19.6%	25.7%	21.1%
78/79	19.8%	19.2%	24.3%	20.4%
79/80	19.2%	19.3%	24.5%	20.5%
80/81	19.8%	19.1%	24.7%	20.4%
81/82	19.0%	18.5%	24.4%	20.0%
82/83	17.7%	18.2%	23.1%	19.4%
83/84	17.8%	18.3%	21.3%	19.0%
84/85	17.5%	18.2%	22.3%	19.1%

*Program Revenue is the sum of Formula Revenue and Matriculation Fee Revenue

TABLE 14

M-DCC AVERAGES COMPARED TO
THE COMMUNITY COLLEGE SYSTEM AVERAGES

	Formula Revenue Per FTE				Matriculation Fee Revenue Per FTE				Program Revenue* Per FTE			
	CCS	M-DCC	Diff.	% Diff.	CCS	M-DCC	Diff.	% Diff.	CCS	M-DCC	Diff.	% Diff.
71/72	\$ 768.37	\$ 753.29	\$-15.08	-2.0%	\$255.65	\$328.10	\$ 72.45	28.3%	\$1024.02	\$1081.39	\$ 57.37	5.6%
72/73	898.27	904.12	5.85	0.7%	264.73	341.10	76.37	28.8%	1163.00	1245.22	82.22	7.1%
73/74	902.04	841.68	-60.36	-6.7%	259.12	331.02	71.90	27.7%	1161.16	1172.70	11.54	1.0%
74/75	894.92	846.01	-48.91	-5.5%	241.14	303.86	62.72	26.0%	1136.06	1149.87	13.81	1.2%
75/76	928.54	939.70	11.16	1.2%	299.75	367.47	67.72	22.6%	1228.28	1307.17	78.89	6.4%
76/77	998.20	1018.24	20.04	2.0%	327.93	404.80	76.87	23.4%	1326.13	1423.04	96.91	7.3%
77/78	1059.66	1029.25	-30.41	-2.9%	342.49	436.94	94.45	29.5%	1402.16	1466.19	64.03	4.6%
78/79	1122.49	1087.47	-35.02	-3.1%	361.41	443.41	82.00	22.7%	1483.90	1530.89	46.99	3.2%
79/80	1247.92	1252.29	4.37	0.4%	388.28	495.89	107.61	27.7%	1636.20	1748.18	111.98	6.8%
80/81	1312.80	1332.47	19.67	1.5%	412.88	543.13	130.25	31.5%	1725.68	1875.60	149.92	8.7%
81/82	1435.58	1401.45	-34.13	-2.4%	452.15	581.36	128.85	28.5%	1887.73	1982.81	95.08	5.0%
82/83	1553.08	1598.97	45.89	3.0%	495.66	647.31	151.65	30.6%	2048.73	2246.28	197.55	9.6%
83/84	1810.08	1861.13	51.05	2.8%	544.37	653.51	109.14	20.0%	2354.45	2514.65	160.20	6.8%
84/85	1885.49	1961.63	76.14	4.0%	543.40	692.72	149.32	27.5%	2428.90	2654.35	225.45	9.3%
% change 71/72 to												
82/83	102%	112%			94%	97%			100%	108%		
84/85	145%	160%			113%	111%			137%	145%		

*Program Revenue is the sum of Formula Revenue & Matriculation Fee Revenue

TABLE 15 - TABLE 18: CURRENT REVENUE

Tables 15-18 provide itemizations of the Current Revenue from state and local sources (federal sources are excluded) for four entities in the following order: (1) the Florida Public School System, (2) Dade County Public Schools, (3) the Florida Community College System, (4) Miami-Dade Community College. Corresponding data for the State University System are unavailable in published form. Current Revenue is defined as all revenue exclusive of revenue for fixed capital outlay and debt service. In general, Current Revenue is the sum of Program Revenue (previously defined for Tables 1-4), state categorical revenue, and local optional revenue.

For the Florida Public School System (Table 15) and Dade County Public Schools (Table 16), the following definitions apply:

State Current Revenue: The primary entries in these columns are the system-wide total and Dade County share of the FEFP plus all state categorical appropriations for operations, including CIS. From a different perspective, State Current Revenue is the sum of all state appropriations to the General Revenue Fund and Special Revenue Fund Budgets. Beneath each entry for State Current Revenue is the amount of State Formula Revenue for the year in question. The difference between these is the amount of categorical revenue from state sources. Notice that the categorical revenue to the system has increased even faster than the formula revenue, as evidenced by the fact that the eight-year percentage increase in State Current Revenue (113%) has been thirteen points larger than the corresponding percentage increase in State Formula Revenue alone (100%). The effect has been equally as pronounced for Dade County.

Local Current Revenue: The primary entries in these columns are the system-wide and Dade County totals for Required Local Revenue, district optional taxation, and all other local revenue, such as fee income (including CIS), transfers from auxiliary enterprises, and interest earned on investment of working capital. Local Current Revenue is the sum of all local contributions to the General Revenue Fund and Special Revenue Fund Budgets. Beneath each entry for Local Current Revenue is the amount of Required Local Revenue for the year in question. The difference between these is the amount of optional local revenue. Notice that the optional local revenue generated within the system has increased even faster than the required local, as evidenced by the fact that the eight-year percentage increase in Local Current Revenue (71%) has been seventeen points larger than the corresponding percentage increase in Required Local Revenue alone (54%). The effect has been even more pronounced for Dade County.

Unweighted FTE: The FTE values quoted here are subsets of those quoted in Tables 1 and 2.

For the Florida Community College System (Table 17) and Miami-Dade Community College (Table 18), the following definitions apply:

State Current Revenue: This is the sum of all state revenue contributions to the General and Restricted Current Fund Budgets, and thus it is the sum of the CCPF and all state categorical appropriations for Educational and General activities. Included are the appropriations for CIS, so the totals represent a slight overstatement of the revenue available for program activities. (The same error, on a much smaller scale, was made for public schools.) Beneath each entry for State Current Revenue is the amount of State Formula Revenue for the year in question. The difference between these is the amount of categorical revenue from state sources. Compared to that for public schools,

state categorical revenue for community colleges is small both in absolute amount and in percentage over base. Furthermore, the effect over eight years has been to cause the percentage increase in State Current Revenue to exceed the percentage increase in State Formula Revenue by only eight points.

Local Current Revenue: This is the sum of in-state and out-of-state matriculation fees, other student fees, and other local contributions to the General and Restricted Current Fund Budgets from interest, gifts, grants, sales, and services. Included in other student fees are the fees for CIS, and so the totals represent a slight overstatement of the revenue available for program activities. (The same error, on a much smaller scale, was made for public schools.) Beneath each entry for Local Current Revenue is the amount of Matriculation Fee Revenue (seen as Required Local Revenue for community colleges) for the year in question. The difference between these is the amount of optional local revenue -- chiefly interest income and other student fees. Compared to the optional local revenue for public schools (which is largely from optional taxation), the optional local revenue for community colleges is small both in absolute amount and in percentage over base (less than half in the latter comparison). The effect over eight years has been to cause the percentage increase in Local Current Revenue to be twelve points greater than the percentage increase in Matriculation Fee Revenue, but this is largely due to the fact that since 80/81, interest income has never been less than \$7.3 million, compared to \$1.7 million in 75/76.

Program FTE: The FTE values quoted here are subsets of those quoted in Tables 3 and 4.

TABLE 15

CURRENT REVENUE (STATE + LOCAL)
FLORIDA PUBLIC SCHOOL SYSTEM*

	State Current Revenue	Local Current Revenue	State + Local Current Revenue	Unweighted FTE	SCR Per FTE	LCR Per FTE	S+LCR Per FTE
75/76	\$1,040,520,453 \$ 950,456,861	\$ 803,908,332 \$ 546,078,096	\$1,844,428,785 \$1,496,534,957	1,624,827	\$640.39 \$584.96	\$494.77 \$336.08	\$1135.15 \$ 921.04
76/77	1,087,295,535 994,777,634	856,939,443 585,728,775	1,944,234,978 1,580,506,409	1,624,200	669.43 612.47	527.61 360.63	1197.04 973.10
77/78	1,179,079,274 1,072,986,532	958,092,641 658,950,031	2,137,171,915 1,731,936,563	1,621,531	727.14 661.71	590.86 406.38	1318.00 1068.09
78/79	1,309,341,709 1,162,235,505	1,032,575,764 719,531,319	2,341,917,473 1,881,766,824	1,608,532	814.00 722.54	641.94 447.32	1455.93 1169.87
79/80	1,613,530,415 1,414,402,400	990,185,524 628,731,254	2,603,715,939 2,043,133,654	1,613,434	1000.06 876.64	613.71 389.69	1613.77 1266.33
80/81	1,880,943,194 1,610,456,513	1,047,515,044 677,719,115	2,928,458,238 2,288,175,628	1,621,533	1159.98 993.17	646.00 417.95	1805.98 1411.12
81/82	2,039,563,771 1,701,942,776	1,325,815,108 836,449,628	3,365,378,879 2,538,392,404	1,610,987	1266.03 1056.46	822.98 519.22	2089.02 1575.68
82/83	2,219,813,629 1,898,300,667	1,374,801,680 843,664,786	3,594,615,309 2,741,965,453	1,624,094	1366.80 1168.84	846.50 519.47	2213.30 1688.30
% change	113% 100%	71% 54%	95% 83%	-.05%	113% 100%	71% 55%	95% 83%

*The lower number in each binary entry is the corresponding program revenue component, taken from Chart 1.

Sources: Profiles of Florida School Districts, Volumes 6-13.

TABLE 16

CURRENT REVENUE (STATE + LOCAL)
DADE COUNTY PUBLIC SCHOOLS*

	State Current Revenue	Local Current Revenue	State + Local Current Revenue	Unweighted FTE	SCR Per FTE	LCR Per FTE	S+LCR Per FTE
75/76	\$171,416,171 \$160,165,400	\$158,643,570 \$109,235,773	\$330,059,741 \$269,401,173	274,319	\$624.88 \$583.87	\$578.32 \$398.21	\$1203.20 \$ 982.07
76/77	178,442,361 168,759,506	166,255,606 116,804,288	344,697,967 285,563,794	272,925	653.81 618.34	609.16 427.97	1262.98 1046.31
77/78	199,826,976 188,361,347	173,514,103 123,795,106	373,341,079 312,156,453	268,492	744.26 701.55	646.25 461.08	1390.51 1162.63
78/79	215,712,049 198,477,106	187,180,744 129,057,442	402,895,793 327,534,548	261,999	823.33 757.55	714.43 492.59	1537.78 1250.14
79/80	256,575,708 236,216,088	175,706,463 114,977,212	432,282,171 351,193,300	259,440	988.96 910.48	677.25 443.17	1666.21 1353.66
80/81	280,346,014 245,539,175	212,025,726 145,146,882	492,371,740 390,686,057	266,445	1052.17 921.54	795.76 544.75	1847.93 1466.29
81/82	310,371,859 265,325,070	259,991,194 172,559,043	570,363,053 437,884,113	262,153	1183.93 1012.10	991.75 685.23	2175.69 1670.34
82/83	351,624,159 306,771,962	259,494,803 159,918,204	611,118,962 466,690,166	264,514	1329.32 1159.76	981.02 604.57	2310.35 1764.33
% change	105% 92%	64% 46%	85% 73%	-3.6%	113% 99%	70% 52%	92% 80%

*The lower number in each binary entry is the corresponding program revenue component, taken from Chart 2.

Source: Profiles of Florida School Districts, Volumes 6-13.

TABLE 17

CURRENT REVENUE (STATE + LOCAL)
COMMUNITY COLLEGE SYSTEM*

	State Current Revenue	Local Current Revenue	State + Local Current Revenue	Program FTE	SCR Per FTE	LCR Per FTE	S+LCR Per FTE
75/76	\$150,464,230 \$149,776,969	\$57,444,756 \$48,350,172	\$207,908,986 \$198,127,141	161,304	\$932.80 \$928.54	\$356.13 \$299.75	\$1288.93 \$1228.28
76/77	164,006,653 161,618,859	62,710,632 53,094,932	226,717,285 214,713,791	161,910	1012.95 998.20	387.32 327.93	1400.27 1326.13
77/78	182,359,881 179,380,831	69,320,552 57,977,804	251,680,433 237,358,635	169,281	1077.26 1059.66	409.50 342.49	1486.76 1402.16
78/79	197,138,412 191,503,841	75,185,772 61,658,291	272,324,184 253,162,132	170,606	1155.52 1122.49	440.70 361.41	1596.22 1483.90
79/80	225,332,347 220,196,618	85,169,566 68,512,457	310,501,913 288,709,075	176,451	1277.03 1247.92	482.68 388.28	1759.71 1636.20
80/81	250,967,614 241,917,454	96,890,495 76,083,291	347,858,109 318,000,745	184,276	1361.91 1312.80	525.79 412.88	1887.70 1725.68
81/82	281,242,300 271,744,344	109,956,975 85,588,568	391,199,275 357,332,912	189,292	1485.76 1435.58	580.89 452.15	2066.64 1887.73
82/83	297,084,662 283,031,028	115,484,585 90,328,059	412,569,247 373,359,087	182,239	1630.19 1553.08	633.70 495.66	2263.89 2048.73
% change	97% 89%	101% 87%	98% 88%	13%	75% 67%	78% 65%	76% 67%

*The lower number in each binary entry is the corresponding program revenue component, taken from Chart 3.

Source: The respective issues of Report For Florida Community Colleges.

TABLE 18

CURRENT REVENUE (STATE + LOCAL)
MIAMI-DADE COMMUNITY COLLEGE*

	State Current Revenue	Local Current Revenue	State + Local Current Revenue	Program FTE	SCR Per FTE	LCR Per FTE	S+LCR Per FTE
75/76	\$31,238,514 \$31,218,838	\$14,291,515 \$12,207,999	\$45,530,029 \$43,426,837	33,222	\$940.30 \$939.70	\$430.18 \$367.47	\$1370.48 \$1307.17
76/77	33,511,215 33,455,239	15,283,236 13,300,041	48,794,451 46,755,280	32,856	1019.94 1018.24	465.16 404.80	1485.10 1423.04
77/78	35,257,938 35,087,174	17,440,475 14,895,202	52,698,413 49,982,376	34,090	1034.26 1029.25	511.60 436.94	1545.86 1466.19
78/79	37,305,679 36,748,930	17,679,134 14,984,284	54,984,813 51,733,214	33,793	1103.95 1087.47	523.16 443.44	1627.11 1530.89
79/80	42,959,857 42,437,624	20,022,864 16,804,768	62,982,721 59,242,392	33,888	1267.70 1252.29	590.85 495.89	1858.56 1748.18
80/81	47,266,764 46,112,724	22,505,777 18,796,039	69,772,541 64,908,763	34,607	1365.82 1332.47	650.32 543.13	2016.14 1875.60
81/82	51,831,139 50,424,228	25,150,067 20,917,485	76,981,206 71,341,713	35,980	1440.55 1401.45	699.00 581.36	2139.56 1982.81
82/83	56,685,615 51,480,544	25,624,109 20,840,791	82,309,724 72,321,335	32,196	1760.64 1598.97	795.88 647.31	2556.52 2246.28
% change	81% 65%	79% 71%	81% 67%	-3.1%	87% 70%	85% 76%	87% 72%

*The lower number in each binary entry is the corresponding program revenue component, taken from Chart 4.

Source: The respective issues of Report For Florida Community Colleges.

TABLE 19 - TABLE 25: FOUR-SECTOR COMPARISONS

Tables 19-25 are a series of single-variable summaries of the data contained in Tables 15-18. No new terms requiring definition are introduced. Single-variable comparisons across all four sectors may conveniently be made using these tables.

It is important to recognize that Tables 19-21, which respectively provide four-sector comparisons of State Current, Local Current, and State plus Local Current Revenue, must be interpreted in the context of Table 22, which provides the four-sector comparison of enrollment. Percentage increases across systems in the components and total of Current Revenue generally parallel the trends demonstrated earlier for the components and total of Program Revenue. Community college enrollment increased 13% over the eight years presented, while public school enrollment actually decreased slightly (-.05%). Tables 23-25, therefore, provide more direct and meaningful revenue comparisons between public schools and community colleges.

Table 23 not only reveals a striking inequity between the percentage increase in State Formula Revenue per FTE for public schools (100%) and that for community colleges (67%), but it also clearly reveals an even larger inequity with regard to percentage increase in State Current Revenue per FTE (113% and 75%, respectively) caused by the uneven application of state categorical revenue. Table 24 shows that (1) the percentage increase in Matriculation Fee Revenue per FTE for community colleges (65%) was larger than the percentage increase in Required Local Revenue per FTE for public schools (55%) but (2) with the addition of the optional local revenue for both systems, the percentage increase in Local Current Revenue per FTE for community Colleges exceeded that for public schools by the slightly smaller margin of 78% compared to 71%. Notice, moreover, that the absolute amounts of revenue

per FTE for public schools are all larger than the corresponding ones for community colleges. The explanation for (1) is that matriculation fees increased steadily throughout the eight-year period, while near the end of the period, the Legislature acted to lower the property tax burden for public schools by the aforementioned \$50 million "buy-back" of Required Local Revenue. The explanation for (2) is that the local districts are able to do more for public schools with their optional property taxes than the community colleges are able to do for themselves by way of interest income and extra student fees. Table 25 reveals that the effect demonstrated on Table 23 outweighs the effect demonstrated on Table 24. While the percentage increase in Program Revenue per FTE for public schools exceeded that for community colleges by the margin of 83% to 67%, with the inclusion of all state categorical revenue and local optional revenue, the percentage increase in total Current Revenue per FTE for public schools exceeded that for community colleges by the even wider margin of 95% to 76%.

TABLE 19

STATE CURRENT REVENUE COMPARED TO FORMULA REVENUE
PUBLIC SCHOOLS VS COMMUNITY COLLEGES

	Public Schools	% Diff.	Dade County	% Diff.	Community Colleges	% Diff.	Miami- Dade	% Diff.
75/76	\$1,040,520,453 \$ 950,456,861	9.5%	\$171,416,171 \$160,165,400	7.0%	\$150,464,230 \$149,776,969	0.5%	\$31,238,514 \$31,218,838	0.1%
76/77	1,087,295,535 994,777,634	9.3%	178,442,361 168,759,506	5.7%	164,006,653 161,618,859	1.5%	33,511,215 33,455,239	0.2%
77/78	1,179,079,274 1,072,986,532	9.9%	199,826,976 188,361,347	6.1%	182,359,881 179,380,831	1.7%	35,257,938 35,087,174	0.5%
78/79	1,309,341,709 1,162,235,505	12.7%	215,712,049 198,477,106	8.7%	197,138,412 191,503,841	2.9%	37,305,679 36,748,930	1.5%
79/80	1,613,530,415 1,414,402,400	14.1%	256,575,708 236,216,088	8.6%	225,332,347 220,196,618	2.3%	42,959,857 42,437,624	1.2%
80/81	1,880,943,194 1,610,456,513	16.8%	280,346,014 245,539,175	14.2%	250,967,614 241,917,454	3.7%	47,266,764 46,112,724	2.5%
81/82	2,039,563,771 1,701,942,776	19.8%	310,371,859 265,325,070	17.0%	281,242,300 271,744,344	3.5%	51,831,139 50,424,228	2.8%
82/83	2,219,813,629 1,898,300,667	16.9%	351,624,159 306,771,962	14.6%	297,084,662 283,031,028	5.0%	56,685,615 51,480,544	10.1%
% change	113% 100%		105% 92%		97% 89%		81% 65%	

TABLE 20

LOCAL CURRENT REVENUE COMPARED TO "REQUIRED LOCAL" REVENUE*
PUBLIC SCHOOLS VS COMMUNITY COLLEGES

	Public Schools	% Diff.	Dade County	% Diff.	Community Colleges	% Diff.	Miami- Dade	% Diff.
75/76	\$ 803,908,332 \$ 546,078,096	47%	\$158,643,570 \$109,235,773	45%	\$ 57,444,756 \$ 48,350,172	19%	\$14,291,515 \$12,207,999	17%
76/77	856,939,443 585,728,775	46%	166,255,606 116,804,288	42%	62,710,632 53,094,932	18%	15,283,236 13,300,041	15%
77/78	958,092,641 658,950,031	45%	173,514,103 123,795,106	40%	69,320,552 57,977,804	20%	17,440,475 14,895,202	17%
78/79	1,032,575,764 719,531,319	44%	187,180,744 129,057,442	45%	75,185,772 61,658,291	22%	17,679,134 14,984,284	18%
79/80	990,185,524 628,731,254	57%	175,706,463 114,977,212	53%	85,169,566 68,512,457	24%	20,022,864 16,804,768	19%
80/81	1,047,515,044 677,719,115	55%	212,025,726 145,146,882	46%	96,890,495 76,083,291	27%	22,505,777 18,796,039	20%
81/82	1,325,815,108 836,449,628	59%	259,991,194 172,559,043	51%	109,956,975 85,588,568	28%	25,150,067 20,917,485	20%
82/83	1,374,801,680 843,664,786	63%	259,494,803 159,918,204	62%	115,484,585 90,328,059	28%	25,624,109 20,840,791	23%
% change	71% 54%		64% 46%		101% 87%		79% 71%	

* "Required Local" Revenue for Community Colleges (and MDCC) is Matriculation Fee Revenue.

TABLE 21

CURRENT REVENUE (STATE + LOCAL) COMPARED TO PROGRAM REVENUE
PUBLIC SCHOOLS VS COMMUNITY COLLEGES

	Public Schools	% Diff.	Dade County	% Diff.	Community Colleges	% Diff.	Miami- Dade	% Diff.
75/76	\$1,844,428,785 \$1,496,534,957	23%	\$330,059,741 269,401,173	23%	\$207,908,986 198,127,141	4.9%	\$45,530,029 43,426,837	4.8%
76/77	1,944,234,978 1,580,506,409	23%	344,697,967 285,563,794	21%	226,717,285 214,713,791	5.6%	48,794,451 46,755,280	4.4%
77/78	2,137,171,915 1,731,936,563	23%	373,341,079 312,156,453	20%	251,680,433 237,358,635	6.0%	52,698,413 49,982,376	5.4%
78/79	2,341,917,473 1,881,766,824	24%	402,895,793 327,534,548	23%	272,324,184 253,162,132	7.6%	54,984,813 51,733,214	6.3%
79/80	2,603,715,939 2,043,133,654	27%	432,282,171 351,193,300	23%	310,501,913 288,709,075	7.5%	62,982,721 59,242,392	6.3%
80/81	2,928,458,238 2,288,175,628	28%	492,371,740 390,686,057	26%	347,858,109 318,000,745	9.4%	69,772,541 64,908,763	7.5%
81/82	3,365,378,879 2,538,392,404	33%	570,363,053 437,884,113	30%	391,199,275 357,332,912	9.5%	76,981,206 71,341,713	7.9%
82/83	3,594,615,309 2,741,965,453	31%	611,118,962 466,690,166	31%	412,569,247 373,359,087	10.5%	82,309,724 72,321,335	13.8%
% change	95% 83%		85% 73%		98% 88%		81% 67%	

TABLE 22

TOTAL FTE ENROLLMENT
PUBLIC SCHOOLS VS COMMUNITY COLLEGES

	Public Schools	Dade County	Community Colleges	Miami- Dade
75/76	1,624,827	274,319	161,304	33,222
76/77	1,624,200	272,925	161,910	32,856
77/78	1,621,531	268,492	169,281	34,090
78/79	1,608,532	261,999	170,606	33,793
79/80	1,613,434	259,440	176,451	33,888
80/81	1,621,533	266,445	184,276	34,607
81/82	1,610,987	262,153	189,292	35,980
82/83	1,624,094	264,514	182,239	32,196
% change	-.05%	-3.6%	13%	-3.1%

Note: See Table 9 for an expanded version of this table.

TABLE 23

STATE CURRENT REVENUE PER FTE
COMPARED TO FORMULA REVENUE PER FTE
PUBLIC SCHOOLS VS COMMUNITY COLLEGES

	Public Schools	% Diff.	Dade County	% Diff.	Community Colleges	% Diff.	Miami- Dade	% Diff.
75/76	\$ 640.39 \$ 584.96	9.5%	\$ 624.88 \$ 583.87	7.0%	\$ 932.81 \$ 928.54	0.5%	\$ 940.30 \$ 939.70	0.1%
76/77	669.43 612.47	9.3%	653.81 618.34	5.7%	1012.95 998.20	1.5%	1019.94 1018.24	0.2%
77/78	727.14 661.71	9.9%	744.26 701.55	6.1%	1077.26 1059.66	1.7%	1034.26 1029.25	0.5%
78/79	814.00 722.54	12.7%	823.33 757.55	8.7%	1155.52 1122.49	2.9%	1103.95 1087.47	1.5%
79/80	1000.06 876.64	14.1%	988.96 910.48	8.6%	1277.03 1247.92	2.3%	1267.70 1252.29	1.2%
80/81	1159.98 993.17	16.8%	1052.17 921.54	14.2%	1361.91 1312.80	3.7%	1365.82 1332.47	2.5%
81/82	1266.03 1056.46	19.8%	1183.93 1012.10	17.0%	1485.76 1435.58	3.5%	1440.55 1401.45	2.8%
82/83	1366.80 1168.84	16.9%	1329.32 1159.76	14.6%	1630.19 1553.08	5.0%	1760.64 1598.97	10.1%
% change	113% 100%		113% 99%		75% 67%		87% 70%	

TABLE 24

LOCAL CURRENT REVENUE PER FTE
 COMPARED TO "REQUIRED LOCAL" REVENUE PER FTE
 PUBLIC SCHOOLS VS COMMUNITY COLLEGES*

	Public Schools	% Diff.	Dade County	% Diff.	Community Colleges	% Diff.	Miami- Dade	% Diff.
75/76	\$494.77 \$336.08	47%	\$578.32 \$398.21	45%	\$356.13 \$299.75	19%	\$430.18 \$367.47	17%
76/77	527.61 360.63	46%	609.16 427.97	42%	387.32 327.93	18%	465.16 404.80	15%
77/78	590.86 406.38	45%	646.25 461.08	40%	409.50 342.49	20%	511.60 436.94	17%
78/79	641.94 447.32	44%	714.43 492.59	45%	440.70 361.41	22%	523.16 443.44	18%
79/80	613.71 389.69	57%	677.25 443.17	53%	482.68 388.28	24%	590.85 495.89	19%
80/81	646.00 417.95	55%	795.76 544.75	46%	525.79 412.88	27%	650.32 543.13	20%
81/82	822.98 519.22	59%	991.75 685.23	45%	580.89 452.15	28%	699.00 581.36	20%
82/83	846.50 519.47	63%	981.02 604.57	62%	633.70 495.66	28%	795.88 647.31	23%
% change	71% 55%		70% 52%		78% 65%		85% 76%	

*"Required Local" Revenue for Community Colleges is Matriculation Fee Revenue

TABLE 25

CURRENT REVENUE (STATE + LOCAL) PER FTE
 COMPARED TO PROGRAM REVENUE PER FTE
 PUBLIC SCHOOLS VS COMMUNITY COLLEGES

	Public Schools	% Diff.	Dade County	% Diff.	Community Colleges	% Diff.	Miami- Dade	% Diff.
75/76	\$1135.15 \$ 921.04	23%	\$1203.20 \$ 982.07	23%	\$1288.94 \$1228.28	4.9%	\$1370.48 \$1307.17	4.8%
76/77	1197.04 973.10	23%	1262.98 1046.31	21%	1400.27 1326.13	5.6%	1485.10 1423.04	4.4%
77/78	1318.00 1068.09	23%	1390.51 1162.63	20%	1486.76 1402.16	6.0%	1545.86 1466.19	5.4%
78/79	1455.93 1169.87	24%	1537.78 1250.14	23%	1596.22 1483.90	7.6%	1627.11 1530.89	6.3%
79/80	1613.77 1266.33	27%	1666.21 1353.66	23%	1759.71 1636.20	7.5%	1858.56 1748.18	6.3%
80/81	1805.98 1411.12	28%	1847.93 1466.29	26%	1887.70 1725.68	9.4%	2016.14 1875.60	7.5%
81/82	2089.02 1575.68	38%	2175.69 1670.34	30%	2066.64 1887.73	9.5%	2139.56 1982.81	7.9%
82/83	2213.30 1688.30	31%	2310.35 1764.33	31%	2263.89 2048.73	11%	2556.52 2246.28	3.8%
% change	95% 83%		92% 80%		76% 67%		87% 72%	

TABLE 26: OPERATING EXPENDITURE

Table 26 reports Operating Expenditure per FTE for the Florida Public School System, Dade County Public Schools, the Florida Community College System, and Miami-Dade Community College. Comparable data for the State University System are unavailable in published form. The numbers quoted for the Public School System and Dade County are calculated by dividing Current Expenses (defined as all expenditure other than for fixed capital outlay and debt service) by unweighted FTE. The numbers quoted for the Community College System and Miami-Dade are the Full Cost of Instruction averages calculated in the annual cost analysis for each year reported. Notice that for all four sectors, the figures for Operating Expenditure per FTE are generally larger than the corresponding figures for Current Revenue per FTE shown on Table 25. This is because Table 25 considers only the current revenue from state and local sources; the federal contribution is deleted.

Table 26 is the proverbial bottom line. The truest indication of any system's revenue is that system's expenditure. While the revenue data presented on Tables 1-25 will undoubtedly be subject to various interpretations and quite a bit of gainsaying relative to what is comparable and what is not, what is wrongly included (excluded) and what is not, etc., one fact is clear: "You can't spend what you don't have." In 71/72, public school expenditure per FTE was 72% of community college expenditure per FTE. Over the next eight years, the gap was steadily narrowed until in 79/80 public schools eclipsed community colleges, and one year later, Dade County eclipsed Miami-Dade. Since then the public school system and Dade County margins over their community college counterparts have steadily increased.

TABLE 26

OPERATING EXPENDITURES PER FTE
PUBLIC SCHOOLS VS COMMUNITY COLLEGES

	Public Schools	Dade County	Community Colleges	Miami- Dade
71/72	\$ 810.80	\$ 896.24	\$1130.73	\$1154.84
72/73	859.73	932.87	1227.40	1282.10
73/74	945.88	1025.81	1224.18	1253.10
74/75	1172.62	1235.37	1257.18	1287.51
75/76	1270.98	1413.81	1322.82	1409.36
76/77	1358.53	1471.84	1459.99	1515.59
77/78	1494.50	1588.24	1567.85	1638.00
78/79	1641.60	1736.00	1643.72	1758.60
79/80	1832.14	1932.58	1759.92	1954.80
80/81	2057.72	2086.01	1880.33	2069.10
81/82	2281.52	2343.57	2095.04	2307.60
82/83	2463.18	2611.07	2323.64	2550.60
% change	204%	191%	105%	121%

Sources: Public School data are from the Profiles of Florida School Districts, Volumes 1-13. Community College data are from the respective issues of the Report For Florida Community Colleges, supplemented by Summary of Operating Expenditures per FTE by Year, provided by the Division of Community Colleges.

REFERENCE LIST

1. Florida's Ten-Year Summary of Appropriations Data, Volumes 3 & 4.
Office of Planning & Budgeting, Executive Office of the Governor.
2. Profiles of Florida School Districts, Volumes 1-13.
Bureau of Management Systems and Services, Division of Public Schools, Florida Department of Education
3. State University System of Florida Fact Book, Issues for 79/80-82/83.
Florida Board of Regents.
4. Report for Florida Community Colleges, Issues for 70/71 - 82/83.
Division of Community Colleges, Florida Department of Education.
5. Annual Financial Report for Florida Community Colleges: Revenue Detail for the General Current Fund, Printouts for 74/75 - 82/83.
Division of Community Colleges, Florida Department of Education.
6. Summary of Operating Expenditures per FTE by Year.
Division of Community Colleges, Florida Department of Education.
7. Annual Financial Report, Issues for 70/71 - 82/83.
Miami-Dade Community College.
8. Annual Budget, Volumes for 1982/83 - 1984/85.
Miami-Dade Community College.

CONTACT PERSONS

A number of experts within the educational establishment provided advice, interpretations and definitions. Some, because of their access to official but unpublished records, were able to supply data elements that were missing from the published records and to verify or correct published data which seemed anomalous. Cited by name, title and phone number, they are listed as follows:

Public School System

1. C. L. Roberts, Chief, Management Systems and Services, Division of Public Schools, SUNCOM 278-8385.
2. Dudley Brewton, Administrator, Financial Management, Division of Public Schools, SUNCOM 278-5142.
3. Arthur Fixel, Specialist, Fund Calculation and Distribution, Division of Public Schools, SUNCOM 278-5142.
4. Virginia Barnes, Educational Data Analyst (Profiles), Division of Public Schools, SUNCOM 277-2280.

Dade County Public School System

1. Thomas A. Cerra, Assistant Superintendent, Legislature and Labor Relations, Dade County Board of Public Instruction, 350-3714.
2. Richard Hinds, Assistant Superintendent, Office of the Budget, Dade County Board of Public Instruction, 350-3523.
3. Ray Turner, Executive Director, Division of Program Evaluation and Management Analysis, Dade County Board of Public Instruction, 350-3447.
4. Judy Webb, Analyst, Office of the Budget, Dade County Board of Public Instruction, 350-3525.
5. Robert Little, Analyst, Attendance Department, Dade County Board of Public Instruction, 883-5323.
6. Norbert Aguiar, Analyst, Division of Program Evaluation and Management, Dade County Board of Public Instruction, 350-3447.
7. Donna Miller, Analyst, Division of Program Evaluation and Management, Dade County Board of Public Instruction, 350-3709.

State University System

1. Carl Blackwell, Director of Budget, Division of Universities, SUNCOM 278-6370.
2. Matthew Bufwack, Coordinator, Planning and Budgeting, Division of Universities, SUNCOM 278-6370.
3. Ronald Stubbs, Assistant Director, Planning and Budgeting, Division of Universities, SUNCOM 278-6370.
4. Thomas James, Data Base Coordinator (Fact Book), Division of Universities, SUNCOM 278-6030.

Community College System

1. Jack Eberley, Administrator, Financial Planning and Analysis, Division of Community Colleges, SUNCOM 278-7926.
2. Kenneth Jarrett, Administrator, Accounting and Budgeting, Division of Community Colleges, SUNCOM 278-7926.
3. Walter Alexander, Specialist, Financial Planning, Division of Community Colleges, SUNCOM 278-7926.

General Information

1. Robert Cox, Director, Governor's Education Policy Unit, SUNCOM 277-1880.
2. Theresa Fredrick, Legislative Analyst, House Appropriations Committee, SUNCOM 488-6204.
3. Deborah Gallay, Analyst, Governor's Education Policy Unit, SUNCOM 277-1880.
4. Edward Woodruff, Financial Analyst, Florida Senate, SUNCOM 278-5636.

ERIC CLEARINGHOUSE
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